

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Proposed Collection; Comment Request for Form 5884-A.**

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning employee retention credit for employers affected by qualified disaster.

DATES: Written comments should be received on or before **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

ADDRESSES: Direct all written comments Kinna Brewington, Internal Revenue Service, room 6526, 1111 Constitution Avenue NW, Washington, DC 20224.

Requests for additional information or copies of the form should be directed to Sara Covington, at (737) 800-6149 or Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington DC 20224, or through the internet, at Sara.L.Covington@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Employee Retention Credit for Employers Affected by Qualified Disasters.

OMB Number: 1545-1978.

Regulation Project Number: Form 5884-A.

Abstract: Form 5884-A is used to figure certain credits for disaster area employers. These credits typically include employee retention credits for eligible employers who conducted an active trade or business in certain disaster areas. The credit is equal to 40 percent of

qualified wages for each eligible employee (up to a maximum of \$6,000 in qualified wages per employee).

Current Actions: The Form is being revised to reflect the new 2020 qualified disaster employee retention credit. Changes to the burden estimates are due to the removal and revising of lines on the form. The instructions will direct filers needing to report these credits as to which revision of the form to use.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit organizations, and farms.

Estimated Number of Respondents: 250,000.

Estimated Time Per Respondent: 2.55 hours.

Estimated Total Annual Burden Hours: 637,500.

The following paragraph applies to all of the collections of information covered by this notice.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

REQUEST FOR COMMENTS: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of

information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: March 31, 2021.

Sara L. Covington,

IRS Tax Analyst.

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